

AUDITOR-CONTROLLER - AUDIT DIVISION
FISCAL YEARS 2016-17 AND 2017-18 AUDIT ACTIVITY PLAN
BOARD INITIATIVES AND RISK BASED AUDITS

DEPARTMENT	AUDIT DESCRIPTION	REGULATORY OR REQUESTING SOURCE FOR THE AUDIT	Fiscal Year	
			2016-17	2017-18
Board Directives and Motions (generally report-backs designated by the Board)				
Emerging Board Priorities	Board Directives re: Responsive to Strategic Issues	Board		X
Multiple Departments - Annual	Donation Review Fiscal Year (FY) 2014-15	Board Policy	X	
Multiple Departments - Annual	Foundation Report Monitoring	Board Policy	X	X
Multiple Departments - Annual	Third Party Liabilities Review	Board Policy	X	
Sheriff's	Sworn Billing Review (Carryover to FY 2017-18 - 600 hours)	Auditor-Controller		X
<u>Operational / Performance Audits ¹</u>				
Children and Family Services	Child Abuse/Neglect Prevention Program	Auditor-Controller		X
Children and Family Services	Emergency Assistance Payments Follow-Up Review	Audit Standards		X
Community and Senior Services	Employment Program Review	Auditor-Controller		X
Community and Senior Services	Nutritional Program Review	Auditor-Controller		X
Community Development Commission	Loan Programs	Auditor-Controller		X
Community Development Commission	Section 8 Fraud Investigations	Auditor-Controller		X
Mental Health	Public Guardian Referrals and Caseload Management	Auditor-Controller		X
Mental Health	Services Act Client Supportive Review	Auditor-Controller		X
Probation	Workers' Compensation Review	Auditor-Controller	X	
Public Health	Antelope Valley Substance Abuse General Relief Program	Department		X
Public Social Services	CalWORKs Eligibility	Auditor-Controller		X
Public Social Services	Electronic Benefit Transfer Review Phase 2	Auditor-Controller		X
Public Social Services	General Relief Program Review	Auditor-Controller		X
Public Social Services	Stage 1 Child Care Payments	Auditor-Controller		X
Public Social Services	Welfare Fraud Hotline	Auditor-Controller		X
Public Social Services	Welfare Fraud Prevention/Detection	Auditor-Controller		X
Sheriff's	Evidence Review	Auditor-Controller		X
Sheriff's	Travel and Training	Auditor-Controller	X	
Treasurer and Tax Collector	Public Administrator Protection of Decedent Property	Auditor-Controller		X
<u>Cash Reviews (physical security, accounting controls and reconciliations)</u>				
Multiple Departments - Annual	County Treasury Cash Counts - Quarterly	State Code		X
Parks and Recreation	Surprise Golf Course Starter Audits	Auditor-Controller	X	
Public Health	Environmental Health Service Cash Controls Review	Department		X

¹ Performance audits typically report on key performance indicators, benchmarks, compliance with standards, responsiveness to clients, cost efficiency, caseloads, and eligibility.

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<u>Cell Phone Reviews (monitor possession, calls, inventory accuracy, device activation and services)</u>				
Community and Senior Services	Cell Phone Use and Policy Compliance Audit	Auditor-Controller		X
<u>Commission/Sunset Reviews (sunset dates vary from about three to eight years)</u>				
Board of Supervisors	Arts Commission Sunset Review	Board Policy		X
Board of Supervisors	Children and Families Commission	Board Policy		X
Board of Supervisors	Insurance Commission	Board Policy		X
Board of Supervisors	Sunset Review, Technical Assistance	Board Policy		X
Board of Supervisors	Sybil Brand Commission for Institutional Inspections	Board Policy		X
Board of Supervisors	Women's Commission Sunset Review	Board Policy		X
<u>Contract Reviews (competitive bidding, outreach, proposal evaluation criteria, sole source justification, etc.)</u>				
Community and Senior Services	Contracting Review	Auditor-Controller		X
Internal Services	Contracting Review	Auditor-Controller		X
Mental Health	Pharmacy Billing Management Contract Monitoring Review	Auditor-Controller		X
Parks and Recreation	Contract Management	Auditor-Controller		X
Public Works	Contracting Review	Auditor-Controller		X
<u>Department Requests (interpretation of procedures, review financial documents, advise on controls, etc.)</u>				
Countywide	Departmental Request, Technical Assistance	Department		X
<u>Financial Statement Reviews (generally annual reviews of stewardship of County or pass-through resources)</u>				
Children and Family Services	Child Development Education Financial Audit	Department		X
Health Services	LA Care Financial Condition Review	Board		X
<u>Fiscal Reviews (compliance with control standards and regulations)</u>				
Ag Comm/Wts Measures	CalCard Controls	Auditor-Controller		X
County Counsel	Trust Review	State Code		X
Fire	Trust, Accruals and Commitments Review	State Code		X
Internal Services	County Credit Card Follow-Up Review	Audit Standards		X
Multiple Departments	Revolving Fund Review FY 2016-17	State Code		X
Parks and Recreation	Grantee Review	Auditor-Controller		X

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Public Health	Trust Fund Follow-Up Review	Audit Standards		X
Public Social Services	Reimbursement Claiming	Auditor-Controller		X
Public Social Services	Trust, Accruals and Commitments Follow-Up Review	Audit Standards		X
Public Works	County Credit Card Follow-Up Review	Audit Standards		X
Registrar-Recorder/County Clerk	Revenue Allocation	Auditor-Controller		X
Registrar-Recorder/County Clerk	Revenue Allocation	Auditor-Controller	X	
Registrar-Recorder/County Clerk	Truncation Review	State Code		X
Sheriff's	Contract City Billing Rates Review	Auditor-Controller	X	
Sheriff's	Metropolitan Transportation Authority/Metro/Community	Auditor-Controller	X	
Sheriff's	College Billing Review			
Sheriff's	Revolving Funds and Credit Cards Review	Auditor-Controller		X
<u>Fleet, Voyager, Mileage, and Travel (controls and compliance to safeguard resources and monitor expenditures)</u>				
Ag Comm/Wts Measures	Fleet Review	Auditor-Controller		X
Children and Family Services	Fleet and Voyager Card Review	Auditor-Controller		X
District Attorney	Travel, Training, and Mileage	Auditor-Controller	X	
Parks and Recreation	Assets and Fleet Management Review	Auditor-Controller	X	
Probation	Fleet/Voyager Card Review	Auditor-Controller	X	
Public Works	Fleet Review	Auditor-Controller		X
<u>Information Technology (IT) Reviews (security, privacy, processing efficiency, accuracy checks, approval controls)</u>				
Assessor	IT and Security Follow-Up	Audit Standards	X	
Auditor-Controller	eCAPS Interface Statistics FY 2014-15	Auditor-Controller	X	
Children and Family Services	Automated Provider Payment System Follow-Up (application)	Audit Standards		X
Countywide	Wireless Network Security	Auditor-Controller		X
Health Services	Ambulatory Care - High Desert IT Policy Audit	Board Policy		X
Health Services	Juvenile Court Services IT Policy Audit	Board Policy		X
Health Services	Rancho Los Amigos IT Policy Audit	Board Policy		X
Human Resources	IT and Security Policy Audit	Board Policy	X	X
Internal Services	IT and Security Policy Audit	Board Policy	X	X
Medical Examiner-Coroner	IT and Security Policy Audit	Board Policy	X	
Mental Health	Integrated Behavioral Health Inform. System Audit (application)	Auditor-Controller		X

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Multiple Departments	eCAPS Interface Questionnaire Reviews	Auditor-Controller	X	X
Probation	Adult Probation Services System Audit (application)	Auditor-Controller		X
Probation	IT Policy Audit Follow-Up	Audit Standards		X
Public Social Services	LEADER Payment Interface Review	Auditor-Controller		X
Sheriff's	IT and Security Policy Audit	Board Policy		X
Sheriff's	Justice Data Interface Controller System Audit (application)	Auditor-Controller		X
Treasurer and Tax Collector	ePARMS System Audit (application)	Auditor-Controller		X
<u>Internal Control Certification Program</u>				
Auditor-Controller	ICCP/Binary Analysis Programming Interface	Auditor-Controller	X	
Auditor-Controller	ICCP Online Database Project	Auditor-Controller		X
Countywide	ICCP Monitoring, Follow-Up and Technical Assistance	County Code		X
<u>Overhead</u>				
Auditor-Controller	Audit Division Annual Report	Audit Standards	X	X
Auditor-Controller	e-Commerce Readiness Group	Board Policy	X	X
Auditor-Controller	Audit Staff Training, Administrative, Direct Labor Overhead	Auditor-Controller	X	X
Countywide	Countywide Contracting Class	Auditor-Controller	X	X
Countywide	Departmental Request, Technical Assistance	Department	X	X
Multiple Departments	IT Risk Assessment	Audit Standards	X	X
<u>Payroll and Personnel Reviews (bonafide employees, timeliness, accuracy, priority, eligibility, etc.)</u>				
Assessor	Payroll and Personnel Review	Board Policy	X	X
Children and Family Services	Overtime Follow-Up	Audit Standards		X
Children and Family Services	Payroll and Personnel	Auditor-Controller		X
Community and Senior Services	Payroll and Personnel Follow-Up	Audit Standards		X
Health Services	Harbor-UCLA Medical Center Payroll/Personnel Follow-Up	Audit Standards		X
Health Services	HSA Payroll/Personnel Follow-Up Review	Audit Standards		X
Health Services	LAC+USC Medical Center Payroll/Personnel Follow-Up	Audit Standards		X
Health Services	Olive View-UCLA Medical Center Payroll/Personnel Follow-Up	Audit Standards		X
Internal Services	Payroll and Personnel Follow-Up	Board Policy	X	
Probation	Payroll and Personnel Review	Board Policy	X	

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Sheriff's	Timekeeping and Overtime Review	Auditor-Controller		X
<u>Procurement (competitive bidding, propriety, use of agreement vendors, justifications for sole source, etc.)</u>				
District Attorney	Procurement Follow-Up Review	Audit Standards	X	X
Health Services	Harbor-UCLA Medical Center Procurement Follow-Up	Audit Standards		X
Health Services	HSA Procurement Follow-Up	Audit Standards		X
Health Services	Olive View-UCLA Medical Center Procurement Follow-Up	Audit Standards		X
Health Services	Rancho Los Amigos Rehab Center Procurement Follow-Up	Audit Standards		X
Internal Services	County Credit Card Follow-Up Review	Audit Standards	X	
Internal Services	Procurement Review	Auditor-Controller	X	X
Probation	Procurement Follow-Up	Audit Standards		X
Public Health	Procurement Review	Auditor-Controller		X
<u>Proposition A Audits (avoidable cost analysis, cost effectiveness of contracting)</u>				
Internal Services	Proposition A Cost Analyses	Board		X
Public Works	Proposition A Cost Analyses	Department		X
<u>Audit Recommendation Status</u>				
Multiple Departments	Audit Recommendations Status	Board Policy		X
<u>Risk Assessment Reviews (part of our Audit Plan development process)</u>				
Auditor-Controller	eCAPS Interface Statistics FY 2014-15	Audit Standards		
Auditor-Controller	ICCP/Business Automation Plan Interface	Auditor-Controller		
Multiple Departments	Audit Plan and Risk Assessment	Audit Standards	X	X
Multiple Departments	IT Risk Assessment	Audit Standards		
<u>State/Federal Requirement (generally fiscal and regulatory compliance)</u>				
Chief Executive Office	Proposition A Grants Compliance Audits	State Code	1	1
Health Services	Asset Valuation Services and Annual Reports Special Study	Federal Requirement		1
Multiple Departments	Revolving Fund Review	State Code	X	
Multiple Departments	Countywide State Grants Financial Compliance Audits	State Code	1	1
Probation	Coordination - Trust Fund and Cash Review	State Code	1	1

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Public Works	Flood Control District Audit	State Code		1
Registrar-Recorder/County Clerk	Truncation Review	State Code	X	X
Sheriff's	Inmate Welfare Fund Audit	State Code		1
Special Funds	Special District Audits - Government Code 26909	State Code	X	X
Treasurer and Tax Collector	County Treasury Cash Counts	State Code	X	
Treasurer and Tax Collector	County Treasury Annual Audit and Quarterly Reviews	State Code	1	1
Treasurer and Tax Collector	Redemption Fincial Compliance Audit	State Code	1	1
<u>Accounting/Technical Assistance</u>				
Auditor-Controller	Auditor-Controller IT Technical Asstistance	Auditor-Controller		X
Auditor-Controller	County Fiscal Manual Administration	A-C Miscellaneous		X
Auditor-Controller	County Fiscal Manual Chapter 8 Update	Auditor-Controller		X
Auditor-Controller	Optical Archive Assistance	A-C Miscellaneous		X
Community and Senior Services	eCAPS Data Analysis and Reporting	A-C Miscellaneous		X
Countywide	E-Commerce Readiness Group	Board Policy		X
Health Services	eCAPS Assistance	A-C Miscellaneous		X
Health Services	Harbor-UCLA Affiliation Agreement Review	Auditor-Controller		X
Public Social Services	Internal Security Task Force Meetings	Department		X
<u>Other</u>				
Public Health	Equipment Follow-Up Review	Audit Standards		X
Sheriff's	Sworn Billing Review	Auditor-Controller	X	